

# INSTRUCTIONS FOR FILING THE PAPER IA 1040A SHORT FORM

## Who Can File Iowa's Short Form?

Any Iowa taxpayer may use the IA 1040 Long Form, but you may be able to use this easier-to-complete IA 1040A Short Form if:

- You were an Iowa resident for the entire year, and
- All of your income was from wages, salaries, tips, other employee compensation, unemployment compensation or interest and dividends, and
- Your total income subject to tax (line 8, IA 1040A) is \$100,000 or less, and
- You do not itemize deductions on your Iowa return.

## STEP 1 NAME AND ADDRESS

Fill in your name and address. Write in your Social Security Number(s). County and school district numbers can be found in the back of the booklet (Military: Your county number is 00 and your school district number 1111.)

## STEP 2 FILING STATUS

Check the appropriate box. Married couples may reduce their tax liability by filing status 3 on the long form if both have incomes.

## STEP 3 EXEMPTION CREDITS

Write in the number of credits and calculate the total amount. Enter the amount on line 10.

## STEP 4 INCOME

Enter taxable income on lines 1, 2, and 3. Enter your Federal refund (less Federal EIC) received in 2001 on line 5, Federal withholding on line 7a, and Federal tax payments made in 2001 on line 7b.

### QUALIFICATIONS FOR EXEMPTION FROM TAX:

If you qualify for the low income exemption as explained below, enter the words "low income exemption" in the area to the left of your net income figure on line 4. Enter zero on line 8 and line 13 and complete the remainder of the return.

**FILING STATUS 1, SINGLE:** If you are using filing status 1 (single), you are exempt from Iowa tax if you meet one of the following conditions:

- Your net income from all sources, line 4, is \$9,000 or less and you are not claimed as a dependent on another person's Iowa return.
- Your net income from all sources, line 4, is less than \$5,000 and you are claimed as a dependent on another person's Iowa return.

**ALL OTHER FILING STATUSES:** If you are filing jointly, head of household, or qualifying widow(er), you are exempt from Iowa tax if you meet the following condition:

Your net income from all sources, line 4, is \$13,500 or less and you are not claimed as a dependent on another person's Iowa return.

**JOINT FILERS:** The incomes of both husband and wife must be combined to determine if you meet this exemption from tax.

## STEP 5 TAX FROM TABLES OR ALTERNATE TAX OR TAX REDUCTION

### ALTERNATE TAX WORKSHEET

Single taxpayers do not qualify for the alternate tax calculation and must use tax tables beginning on page 6. For filing statuses 2, 5 and 6, **you may owe less tax** by completing the alternate tax worksheet to compute your tax liability. Enter this alternate tax on line 9 if it is less than the tax from the tax table.

- ENTER net income from line 4, IA 1040A. 1. \_\_\_\_\_
- Subtract \$13,500 from line 1, enter the difference on line 3. 2. \_\_\_\_\_ - \$13,500

- Income subject to alternate tax. 3. \_\_\_\_\_
- Multiply income on line 3 by 8.98% (.0898). 4. \_\_\_\_\_
- Using the tax tables, determine the tax on the taxable income from line 8 of the IA 1040A and enter here. 5. \_\_\_\_\_
- Compare the amounts on line 4 and line 5. Enter the lesser amount here and on line 9, IA 1040A. 6. \_\_\_\_\_

## TAX REDUCTION WORKSHEET

A single taxpayer who is not claimed as a dependent on another person's Iowa return may use this worksheet to determine qualification for a tax reduction. You cannot have a tax figure on line 13 of the IA 1040A that would reduce your net income on line 4 of the IA 1040A to less than \$9,000. If subtracting line 13 from line 4 results in a difference of less than \$9,000, the entry on line 13 must be reduced to an amount that keeps a net income of \$9,000.

- Enter net income from line 4, IA 1040A. 1. \_\_\_\_\_
- Subtract \$9,000 from line 1. Enter the difference on line 3. 2. \_\_\_\_\_ - \$9,000
- Result: 3. \_\_\_\_\_
- Enter the tax from line 13, IA 1040A. 4. \_\_\_\_\_
- Compare line 3 and line 4. Enter the smaller number here. If this number is different than the one on line 13, IA 1040A, substitute this number and write "tax reduction" to the left of line 13. 5. \_\_\_\_\_

## STEP 6 REFUND OR AMOUNT YOU OWE

Calculate your refund or amount due. If you are filing after April 30 and have tax due, compute the penalty and interest amounts. It will take at least 12 weeks to process your paper return.

## RETURNS/PAYMENTS MUST BE MAILED TO

**Are you receiving a refund?** Mail your return to Iowa Income Tax - Refund Processing, Hoover State Office Building, Des Moines IA 50319-0120.

**Are you paying additional tax?** Mail your return and payment to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187.

**SIGNATURE:** You (and spouse) MUST sign your return.